|  |  |
| --- | --- |
| Debit | Credit |
| 1 | Cash | | 17058.25 |  |
| 2 | Petty Cash | | 500 |  |
| 3 | Accounts Receivable | | 25609.70 |  |
| 4 | Allow. For uncoll. Accts | |  | 648.29 |
| 5 | Merchandise Inventory | | 264248.84 |  |
| 6 | Supplies-Office | | 2483.28 |  |
| 7 | Supplies- Store | | 5181.94 |  |
| 8 |  | |  |  |
| 9 | Office Equipment | | 32184.25 |  |
| 10 | Acc. Depr. Office Equipment | |  | 18474.00 |
| 11 | Store Equipment | | 45184.98 |  |
| 12 | Acc. Depr- Store Equipment | |  | 21448.00 |
| 13 | Accounts Payable | |  | 22154.17 |
| 14 | Federal Income Tax Payable | |  |  |
| 15 | Emp. Income Tax Payable | |  | 1215.00 |
| 16 | Social Security Tax Payable | |  | 877.42 |
| 17 | Medicare Tax Payable | |  | 205.20 |
| 18 | Sales Tax Payable | |  | 3515.00 |
| 19 | Unemployment Tax Pay-Fed | |  | 24 |
| 20 | Unemployment Tax Pay- St | |  | 162 |
| 21 | Health Ins Premiums Pay | |  | 1020.00 |
| 22 | US Savings Bond Payable | |  | 100.00 |
| 23 | United Way Donations pay | |  | 120 |
| 24 | Dividend Payable | |  | 12000 |
| 25 |  | |  |  |
| 26 | Retained Earnings | |  | 90962.38 |
| 27 | Dividends | | 84000 |  |
| 28 | Income Summary | |  |  |
| 29 | sales | |  | 925183.20 |
| 30 | Sales Discount | |  |  |
| 31 | Sales Returns & Allowances | | 6942.28 |  |
| 32 | purchases | | 482101.66 |  |
| 33 | Purchases Discounts | |  | 4215.35 |
| 34 | Purch. Returns & Allow | |  | 8148.99 |
| 35 | Advertising Expense | | 13250.00 |  |
| 36 | Cash Over and Short | | 11.18 |  |
| 37 | Credit Card Fee Expense | | 12451.27 |  |
| 38 | Depr. Exp- Office Equip | |  |  |
| 39 | Depr. Exp- Store Equip | |  |  |
| 40 | Insurance Expense | |  |  |
| 41 | Misc Expense | | 8402 |  |
| 42 | Payroll Tax Expense | | 21482.88 |  |
| 43 | Rent Expense | |  |  |
| 44 | Salary Expense | | 234182.25 |  |
| 45 | Supplies Expense- office | |  |  |
| 46 | Supplies Expense- store | |  |  |
| 47 | | Uncollectible Acct Exp |  |  |
| 48 | | Utilities Expense | 6482.99 |  |
| 49 | | Fed Income Tax Exp | 16000.00 |  |
|  | |  |  |  |